

2009 Income Tax Returns

Rickland Direct LLC
3405 Commerce Road
Richmond, VA 23234

George W. Garner & Associates, Inc.
11175 Ridgely Park, Suite 102
Richmond, VA 23233
804-740-6036

Form **1120S**Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.

See separate instructions.

2009

For calendar year 2009 or tax year beginning

, 2009, ending

, 20

A S election, effective date 08-01-2007	Use IRS label. Other- wise, print or type.	Name RICKLAND DIRECT LLC	D Employer identification number 11-3817639
B Business activity code number (see instructions) 511140		Number, street, and room or suite no. If a P.O. box, see instructions. 3405 COMMERCE ROAD	E Date incorporated 08-01-2007
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code Richmond VA 23234	F Total assets (see instructions) \$ 227,414

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 3

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	2,678,579	b Less returns and allowances		c Bal	1c	2,678,579
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	2,678,579
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	
	5 Other income (loss) (see instructions - attach statement)			Statement # 1		5	4,097
	6 Total income (loss). Add lines 3 through 5					6	2,682,676
Deductions (see instructions for limitations)	7 Compensation of officers					7	294,464
	8 Salaries and wages (less employment credits)					8	1,018,172
	9 Repairs and maintenance					9	14,800
	10 Bad debts					10	277,567
	11 Rents					11	108,698
	12 Taxes and licenses			ATT. STL.		12	127,228
	13 Interest					13	69,171
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14	11,071
	15 Depletion (Do not deduct oil and gas depletion.)					15	
	16 Advertising					16	3,979
	17 Pension, profit-sharing, etc., plans					17	
18 Employee benefit programs					18		
19 Other deductions (attach statement)				Statement # 2		19	1,119,233
20 Total deductions. Add lines 7 through 19					20	3,044,383	
21 Ordinary business income (loss). Subtract line 20 from line 6					21	(361,707)	
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)		22a			22c	
	b Tax from Schedule D (Form 1120S)		22b				
	c Add lines 22a and 22b (see instructions for additional taxes)						
	23 a 2009 estimated tax payments and 2008 overpayment credited to 2009		23a				
	b Tax deposited with Form 7004		23b				
	c Credit for federal tax paid on fuels (attach Form 4136)		23c				
	d Add lines 23a through 23c					23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>					24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed					25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					26	
27 Enter amount from line 26 credited to 2010 estimated tax			Refunded		27		

Under penalties perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of office _____ Date _____

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code

George W Garner & Associates, PL
11175 Ridgfield Pkwy Suite 102
Richmond VA 23233

Date

04-27-2010

Check if self-employed ☐

Preparer's SSN or PTIN

P00539022

EIN

38-3684208

Phone no.

(804) 740-6036

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 1120S (2009)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9 a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ☐
b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐
d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d ☐
e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <input type="text"/>		
2	See the instructions and enter the: a Business activity <input type="text"/> Direct Mailing b Product or service <input type="text"/> Direct Mailing		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation, the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1378(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years <input type="text"/> \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. <input type="text"/> \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1 <input type="checkbox"/>		X

Schedule K Shareholders' Pro Rata Share Items

		Total amount
1	Ordinary business income (loss) (page 1, line 21)	1 (361,707)
2	Net rental real estate income (loss) (attach Form 8825)	2
3a	Other gross rental income (loss) <input type="text"/> 3a	
3b	Expenses from other rental activities (attach statement) <input type="text"/> 3b	
3c	Other net rental income (loss). Subtract line 3b from line 3a	3c
4	Interest income	4
5a	Dividends: a Ordinary dividends	5a
5b	b Qualified dividends <input type="text"/> 5b	
6	Royalties	6
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
8b	b Collectibles (28% gain) (loss) <input type="text"/> 8b	
8c	c Uncaptured section 1250 gain (attach statement) <input type="text"/> 8c	
9	Net section 1223 gain (loss) (attach Form 4797)	9
10	Other income (loss) (see instructions) - - - Type <input type="text"/>	10

Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures (1) Type (2) Amount	12c(2)
	d Other deductions (see instructions) Type	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d Other rental real estate credits (see instructions) Type	13d
	e Other rental credits (see instructions) Type	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f
	g Other credits (see instructions) Type	13g
Foreign Transactions	14a Name of country or U.S. possession	14a
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	14d
	d Passive category	14d
	e General category	14e
	f Other (attach statement)	14f
	Deductions allocated and apportioned at shareholder level	14g
	g Interest expense	14g
	h Other	14h
	Deductions allocated and apportioned at corporate level to foreign source income	14i
	i Passive category	14j
	j General category	14j
k Other (attach statement)	14k	
Other information	14l	
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
m Reduction in taxes available for credit (attach statement)	14m	
n Other foreign tax information (attach statement)	14n	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a 1,683
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties-gross income	15d
	e Oil, gas, and geothermal properties-deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 1,927
	d Property distributions	16d
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18 (361,707)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		4,179		6,052
2 a	Trade notes and accounts receivable	229,501		106,516	
b	Less allowance for bad debts	()	229,501	()	106,516
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)	Statement # 19	41,282		105,493
7	Loans to shareholders		29,700		
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10 a	Buildings and other depreciable assets	37,006		37,006	
b	Less accumulated depreciation	(16,582)	20,424	(27,653)	9,353
11 a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		325,086		227,414
Liabilities and Shareholders' Equity					
16	Accounts payable		183,480		256,562
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)	Statement # 22	205,115		424,801
19	Loans from shareholders		212,225		201,188
20	Mortgages, notes, bonds payable in 1 year or more		22,317		6,548
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings		(298,51)		(661,685)
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		325,086		227,414

Schedule M-1		Reconciliation of Income (Loss) per Books With Income (Loss) per Return		
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more-see instructions				
1	Net income (loss) per books	(363,634)	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____		a	Tax-exempt interest \$ _____
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):
a	Depreciation \$ _____		a	Depreciation \$ _____
b	Travel and entertainment \$ 1,927		7	Add lines 5 and 6
		1,927	8	Income (loss) (Schedule K, line 18). Line 4 less line 7
4	Add lines 1 through 3	(361,707)		(361,707)

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	(298,051)		
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	(361,707)		
5	Other reductions Statement # 3Q	(1,927)	()	
6	Combine lines 1 through 5	(661,685)		
7	Distributions other than dividend distributions			
8	Balance at end of tax year. Subtract line 7 from line 6	(661,685)		

Form 4562

Depreciation and Amortization (Including information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Deso Main 0172

2009

Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

RICKLAND DIRECT LLC

FORM 1120S

11-3817639

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	11,071
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment or only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	11,071
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 4562 (2009)

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____, 2009

ending _____, 20 _____

2009**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number

11-3817639

B Corporation's name, address, city, state, and ZIP code

RICKLAND DIRECT LLC

3405 COMMERCE ROAD

Richmond

VA 23234

C IRS Center where corporation filed return

CINCINNATI

Part II Information About the Shareholder**D** Shareholder's identifying number

527-49-2408

E Shareholder's name, address, city, state, and ZIP code

Fletcher Rick

10250 Buckeye Road
Mechanicsville

VA 23116

F Shareholder's percentage of stock ownership for tax year

80.00000 %

F
O
R
I
R
S
U
S
E
O
N
L
Y

Client Copy

Part III**Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	(289,366)		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	1,346
	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	1,542
		17	Other information

* See attached statement for additional information.

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____, 2009

ending _____, 20

2009**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number

11-3817639

B Corporation's name, address, city, state, and ZIP code

RICKLAND DIRECT LLC

3405 COMMERCE ROAD

Richmond

VA 23234

C IRS Center where corporation filed return

CINCINNATI

Part II Information About the Shareholder**D** Shareholder's identifying number

918-76-7945

E Shareholder's name, address, city, state, and ZIP code

EDUARDO D CERVANTES

10375 COLONIAL ESTATES CIRCLE

Glen Allen

VA 23059

F Shareholder's percentage of stock ownership for tax year

10.00000 %

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	(36,171)		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	168
	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	193
		17	Other information

* See attached statement for additional information.

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____, 2009

ending _____, 20 _____

2009**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number

11-3817639

B Corporation's name, address, city, state, and ZIP code

RICKLAND DIRECT LLC

3405 COMMERCE ROAD

Richmond

VA 23234

C IRS Center where corporation filed return

CINCINNATI

Part II Information About the Shareholder**D** Shareholder's identifying number

276-79-4281

E Shareholder's name, address, city, state, and ZIP code

Julie L Gabbard

1617 Pulliam Street

Richmond

VA 23235

F Shareholder's percentage of stock
ownership for tax year

10.00000 %

F
o
r

I
R
S

U
s
e

O
n
l
y

Client Copy

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	(36,170)		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) Items
		A	169
	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	192
		17	Other information

* See attached statement for additional information.

Federal Supporting Statements

2009

PAGE 1

Name(s) as shown on return

FEIN

RICKLAND DIRECT LLC

11-3817639

Form 1120S, Schedule L, Line 6

Statement # 19

Other Current Assets

Description	Beginning Of Tax Year	End Of Tax Year
Other Current Assets	41,282	105,493
Totals:	41,282	105,493

Form 1120S, Schedule L, Line 18

PAGE 1

Statement # 22

Other Current Liabilities

Description	Beginning Of Tax Year	End Of Tax Year
Other Current Liabil	205,115	424,801
Totals:	205,115	424,801

Form 1120S Line 5

PG01

Statement # 1

Description	Amount
Credit Card Fee Income	4,097
Total	4,097

Federal Supporting Statements

2009

PG01

Name(s) as shown on return

RICKLAND DIRECT LLC

FEIN

11-3817639

Form 1120S Line 19

Statement # 2

<u>Description</u>	<u>Amount</u>
Automobile and Truck Expense	7,965
Bank Charges	10,450
Computer	12,637
Equipment Rental/lease	37,532
Freight	222,603
Independent Contractor	26,843
Insurance	94,904
Janitorial	2,281
Legal and Professional	6,394
50% Meals and Entertainment	1,927
Miscellaneous	5,635
Office Expense	10,881
Outside Services/Sub Contractors	87,072
Printing	36,902
Recruiting	292,693
Supplies	98,431
Telephone	19,993
Travel	12,671
Utilities	131,419
Total	<u>1,119,233</u>

Schedule M-2

PG01

Statement # 30

<u>Description</u>	<u>Amount</u>
Nondeductible Expenses	<u>1,927</u>
Total	<u>1,927</u>

Check If -

☐ Final

☒ Amended Return

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐

Owner Information		Pass-Through Entity (PTE) Information	
Name	FLETCHER RICK	Name	RICKLAND DIRECT LLC
Federal Employer ID Number or SSN	527-49-2408	Federal Employer ID Number	11-3817639
Address		Address	
Address	10250 BUCKEYE ROAD	Tax Year End Date	12-31-2009
City or Town, State And ZIP Code	MECHANICSVILLE, VA 23116	Address	3405 COMMERCE ROAD
		City or Town, State And ZIP Code	RICHMOND, VA 23234

Additional Owner Information

a. Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY)	
b. Owner's Entity Type (Enter code; see instructions)	RES
c. Owner's Participation Type (Enter code; see instructions)	SHR
d. Owner's Participation Percentage (Example: 47.35% - see instructions.)	80.00 %
e. Amount Withheld by PTE for Owner	
f. If Owner or Entity is exempt from withholding enter exemption code (see instructions)	

Distributive or Pro Rata Income and Deductions

See instructions.

1. Total of Taxable Income Amounts	(289366)	.00
2. Total of Deductions		.00
3. Tax-exempt Interest Income		.00

Allocation and Apportionment

4. Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A line 2)		.00
5. Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A line 3e)		.00
6. Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A line 4)		.00
7. Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B of Part C of 100%)	100.00	%

Virginia Additions - Owner's Share

8. Fixed-date Conformity - Depreciation		.00	
9. Fixed-date Conformity - Other		.00	
10. Net Income Tax Or Other Tax Used As A Deduction Determining Taxable Income (See Instructions)		.00	
11. Interest On Municipal Or State Obligations Other Than From Virginia		.00	
12. Other additions (see instructions for addition codes)			
Code	Amount	Code	Amount
12a		12b	.00
12c		12d	.00
13. Total Additions (add lines 8-11 and 12a-12d)		13.	.00

Virginia Subtractions - Owner's Share

14. Fixed-date Conformity - Depreciation		.00	
15. Fixed-date Conformity - Other		.00	
16. Income From Obligations Of The United States		.00	
17. Other subtractions (see instructions for subtraction codes)			
Code	Amount	Code	Amount
17a	.00	17b	.00
17c	.00	17d	.00
18. Total Subtractions (Add lines 14-16 and 17a-17d)		18.	.00

Owner Federal Employer ID Number or SSN 527-49-2408PTE Federal Employer ID Number 11-3817639**SECTION C - Virginia Tax Credits****Nonrefundable Credits**

1. State Income Tax Paid (See instructions)	1.	.00
2. Neighborhood Assistance Act Credit	2.	.00
3. Enterprise Zone Act General Tax Credit	3.	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	.00
5. Reserved for future use	5.	.00
6. Conservation Tillage Equipment Credit	6.	.00
7. Bio-Diesel Credit	7.	.00
8. Fertilizer & Pesticide Application Equipment Credit	8.	.00
9. Recyclable Materials Processing Equipment Credit	9.	.00
10. Rent Reduction Program Credit	10.	.00
11. Vehicle Emissions Testing Equipment Credit	11.	.00
12. Major Business Facility Job Tax Credit	12.	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	.00
14. Day-care Facility Investment Tax Credit	14.	.00
15. Low-income Housing Tax Credit	15.	.00
16. Agricultural Best Management Practices Tax Credit	16.	.00
17. Worker Retraining Credit	17.	.00
18. Waste Motor Oil Burning Equipment Credit	18.	.00
19. Riparian Forest Buffer Protection For Waterways	19.	.00
20. Virginia Coal And Production Incentive Tax Credit	20.	.00
21. Enter the amount of credit assigned to another party	21.	.00

22. Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22.	.00
23. Historic Rehabilitation Tax Credit	23.	.00
24. Land Preservation Tax Credit	24.	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	.00
26. Total Nonrefundable credits (Total lines 1-19 and 22-25)	26.	.00

Refundable Credits

27. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2009 Schedule 306B	27.	.00
28. Full credit: Enter amount from 2009 Form 306, Line 12	28.	.00
29. Full credit: Enter amount from your 2009 Form 306, line 12b	29.	.00
30. 85% Credit: Enter amount from 2009 Form 306, line 13a	30.	.00
31. 90% Credit: Enter amount from your 2009 Form 306, line 13b	31.	.00
32. Total Coal Related Tax Credits allowable this year: Add Lines 28, 29, 30 and 31	32.	.00
33. 2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return. Enter amount from your 2009 Form 306, Line 11	33.	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

2009 VIRGINIA
Schedule VK-1
(Form 502)

Owner's Share of Income And
Virginia Modifications And Credits

Case 1:11-30276-KRH Doc 5 Filed 01/17/11 Entered 01/17/11 16:37:28 Desc Main Document Page 14 of 17



Check If -

☐ Final

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐

☐ Amended Return ☒

Owner Information

Name	Federal Employer ID Number or SSN
EDUARDO D CERVANTE	918-76-7945
Address	
10375 COLONIAL ESTATES CIRCLE	
City or Town, State And ZIP Code	
GLEN ALLEN, VA 23059	

Pass-Through Entity (PTE) Information

Name	Federal Employer ID Number
RICKLAND DIRECT LLC	11-3817639
Address	Tax Year End Date
3405 COMMERCE ROAD	12-31-2009
City or Town, State And ZIP Code	
RICHMOND, VA 23234	

Additional Owner Information

- a. Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY)
- b. Owner's Entity Type (Enter code; see instructions) RES
- c. Owner's Participation Type (Enter code; see instructions) SHR
- d. Owner's Participation Percentage (Example: 47.35% - see instructions.) 10.00 %
- e. Amount Withheld by PTE for Owner
- f. If Owner or Entity is exempt from withholding enter exemption code (see instructions)

Distributive or Pro Rata Income and Deductions

See instructions.

1. Total of Taxable Income Amounts 1. (36171) .00
2. Total of Deductions 2. .00
3. Tax-exempt Interest Income 3. .00

Allocation and Apportionment

4. Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A Line 2) 4. .00
5. Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A Line 3e) 5. .00
6. Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A Line 4) 6. .00
7. Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C of 100%) 7. 100.00 %

Virginia Additions - Owner's Share

8. Fixed-date Conformity - Depreciation 8. .00
9. Fixed-date Conformity - Other 9. .00
10. Net Income Tax Or Other Tax Used As A Deduction Determining Taxable Income (See Instructions) 10. .00
11. Interest On Municipal Or State Obligations Other Than From Virginia 11. .00
12. Other additions (see instructions for addition codes)

Code	Amount	Code	Amount
12a		12b	.00
12c	.00	12d	.00

13. Total Additions (add lines 8-11 and 12a-12d) 13. .00

Virginia Subtractions - Owner's Share

14. Fixed-date Conformity - Depreciation 14. .00
15. Fixed-date Conformity - Other 15. .00
16. Income From Obligations Of The United States 16. .00
17. Other subtractions (see instructions for subtraction codes)

Code	Amount	Code	Amount
17a	.00	17b	.00
17c	.00	17d	.00

18. Total Subtractions (Add lines 14-16 and 17a-17d) 18. .00

Owner Federal Employer ID Number or SSN 918-76-7945PTE Federal Employer ID Number 11-3817639**SECTION C - Virginia Tax Credits****Nonrefundable Credits**

1. State Income Tax Paid (See instructions)	1.	.00
2. Neighborhood Assistance Act Credit	2.	.00
3. Enterprise Zone Act General Tax Credit	3.	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	.00
5. Reserved for future use	5.	.00
6. Conservation Tillage Equipment Credit	6.	.00
7. Bio-Diesel Credit	7.	.00
8. Fertilizer & Pesticide Application Equipment Credit	8.	.00
9. Recyclable Materials Processing Equipment Credit	9.	.00
10. Rent Reduction Program Credit	10.	.00
11. Vehicle Emissions Testing Equipment Credit	11.	.00
12. Major Business Facility Job Tax Credit	12.	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	.00
14. Day-care Facility Investment Tax Credit	14.	.00
15. Low-income Housing Tax Credit	15.	.00
16. Agricultural Best Management Practices Tax Credit	16.	.00
17. Worker Retraining Credit	17.	.00
18. Waste Motor Oil Burning Equipment Credit	18.	.00
19. Riparian Forest Buffer Protection For Waterways	19.	.00
20. Virginia Coal And Production Incentive Tax Credit	20.	.00
21. Enter the amount of credit assigned to another party	21.	.00

22. Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22.	.00
23. Historic Rehabilitation Tax Credit	23.	.00
24. Land Preservation Tax Credit	24.	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	.00
26. Total Nonrefundable credits (Total lines 1-19 and 22-25)	26.	.00

Refundable Credits

27. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2009 Schedule 306B	27.	.00
28. Full credit: Enter amount from 2009 Form 306, Line 12a	28.	.00
29. Full credit: Enter amount from your 2009 Form 306, line 12b	29.	.00
30. 85% Credit: Enter amount from 2009 Form 306, line 13a	30.	.00
31. 90% Credit: Enter amount from your 2009 Form 306, line 13b	31.	.00
32. Total Coal Related Tax Credits allowable this year: Add Lines 28, 29, 30 and 31	32.	.00
33. 2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return. Enter amount from your 2009 Form 306, Line 11	33.	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

2009 VIRGINIA
Schedule VK-1
(Form 502)

Owner's Share of Income And
Virginia Modifications And Credits

Case 1:11-02076-KRH Doc 5 Filed 01/17/11 Entered 01/17/11 16:37:28 Desc Main Document Page 16 of 17



Check If -

☐ Final

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐

☒ Amended Return

Owner Information

Name	Federal Employer ID Number or SSN
JULIE L GABBARD	276-79-4281
Address	
1617 PULLIAM STREET	
City or Town, State And ZIP Code	
RICHMOND, VA 23235	

Pass-Through Entity (PTE) Information

Name	Federal Employer ID Number
RICKLAND DIRECT LLC	11-3817639
Address	Tax Year End Date
3405 COMMERCE ROAD	12-31-2009
City or Town, State And ZIP Code	
RICHMOND, VA 23234	

Additional Owner Information

- a. Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY)
- b. Owner's Entity Type (Enter code; see instructions) RES
- c. Owner's Participation Type (Enter code; see instructions) SHR
- d. Owner's Participation Percentage (Example: 47.35% - see instructions.) 10.00 %
- e. Amount Withheld by PTE for Owner
- f. If Owner or Entity is exempt from withholding enter exemption code (see instructions)

Distributive or Pro Rata Income and Deductions

See instructions.

1. Total of Taxable Income Amounts 1. (36171) .00
2. Total of Deductions 2. .00
3. Tax-exempt Interest Income 3. .00

Allocation and Apportionment

4. Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A line 2) 4. .00
5. Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A line 3e) 5. .00
6. Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A line 4) 6. .00
7. Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C of 100%) 7. 100.00 %

Virginia Additions - Owner's Share

8. Fixed-date Conformity - Depreciation 8. .00
9. Fixed-date Conformity - Other 9. .00
10. Net Income Tax Or Other Tax Used As A Deduction - Determining Taxable Income (See Instructions) 10. .00
11. Interest On Municipal Or State Obligations Other Than From Virginia 11. .00
12. Other additions (see instructions for addition codes)

Code	Amount	Code	Amount
12a		12b	.00
12c	.00	12d	.00

13. Total Additions (add lines 8-11 and 12a-12d) 13. .00

Virginia Subtractions - Owner's Share

14. Fixed-date Conformity - Depreciation 14. .00
15. Fixed-date Conformity - Other 15. .00
16. Income From Obligations Of The United States 16. .00
17. Other subtractions (see instructions for subtraction codes)

Code	Amount	Code	Amount
17a	.00	17b	.00
17c	.00	17d	.00

18. Total Subtractions (Add lines 14-16 and 17a-17d) 18. .00

Owner Federal Employer ID Number or SSN 276-79-4281PTE Federal Employer ID Number 11-3817639**SECTION C - Virginia Tax Credits****Nonrefundable Credits**

1. State Income Tax Paid (See instructions)	1.	.00
2. Neighborhood Assistance Act Credit	2.	.00
3. Enterprise Zone Act General Tax Credit	3.	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	.00
5. Reserved for future use	5.	.00
6. Conservation Tillage Equipment Credit	6.	.00
7. Bio-Diesel Credit	7.	.00
8. Fertilizer & Pesticide Application Equipment Credit	8.	.00
9. Recyclable Materials Processing Equipment Credit	9.	.00
10. Rent Reduction Program Credit	10.	.00
11. Vehicle Emissions Testing Equipment Credit	11.	.00
12. Major Business Facility Job Tax Credit	12.	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	.00
14. Day-care Facility Investment Tax Credit	14.	.00
15. Low-income Housing Tax Credit	15.	.00
16. Agricultural Best Management Practices Tax Credit	16.	.00
17. Worker Retraining Credit	17.	.00
18. Waste Motor Oil Burning Equipment Credit	18.	.00
19. Riparian Forest Buffer Protection For Waterways	19.	.00

20. Virginia Coal And Production Incentive Tax Credit 20. .00

21. Enter the amount of credit assigned to another party 21. .00

22. Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22.	.00
23. Historic Rehabilitation Tax Credit	23.	.00
24. Land Preservation Tax Credit	24.	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	.00
26. Total Nonrefundable credits (Total lines 1-19 and 22-25)	26.	.00

Refundable Credits

27. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2009 Schedule 306B	27.	.00
28. Full credit: Enter amount from 2009 Form 306, Line 12	28.	.00
29. Full credit: Enter amount from your 2009 Form 306, line 12b	29.	.00
30. 85% Credit: Enter amount from 2009 Form 306, line 13a	30.	.00
31. 90% Credit: Enter amount from your 2009 Form 306, line 13b	31.	.00
32. Total Coal Related Tax Credits allowable this year: Add Lines 28, 29, 30 and 31	32.	.00
33. 2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return. Enter amount from your 2009 Form 306, Line 11	33.	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).